

CERTIFICATE

To the Clerk of Saline County, State of Kansas

We, the undersigned, officers of

New Cambria

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
 (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
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Allocation of MVT, RVT, and 16/20M Veh Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	7	51,244	3,134	5.022
Debt Service	10-113				
Special Highway		8	15,564		
Sewer Utility		8	72,169		
Totals		xxxxx	138,977	3,134	5.022
Budget Summary		0	County Clerk's Use Only		
Neighborhood Revitalization			624,072		
			Nov 1, 2018 Total		
			Assessed Valuation		
Tax Lid Limit (from Computation Tab)			3,134		

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

3,134
 NO

Assisted by:

Jay D. Langley, CPA, CGMA
 Summer, Spencer and Co., PA
 Address:
 218 S. Santa Fe
 Salina, KS 67401
 Email:
 J.Langley@SSCcpas.com

Mark A. Langley Mayor
L.E. Hedden Council member
Doug Pett Council member
Bob Pett Council member
Brenda B. Hedden Council member

Date Attested: November 14 2018

Jamie Allen
 County Clerk

Governing Body

Computation to Determine Limit for 2019

1. Total tax levy amount in 2018 budget
2. Library levy in 2018 budget
- Other tax entity levy in 2018 budget
3. Net tax levy

	Amount of Levy
+ \$	2,835
- \$	
- \$	
\$	2,835

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+	2,300	
5. Increase in personal property for 2018 :			
5a. Personal property 2018	+	9,416	
5b. Personal property 2017	-	13,557	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2018 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2018 :	+	0	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		2,300	
11. Total estimated valuation July 1, 2018		620,763	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0037	
13. Percentage adjustment increase (12 times 3)	+ \$	11	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	40	
16. Total Percentage Adjustments	\$	51	

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+		0
Property tax revenues for debt service in 2018 budget:		-		0
Increase property tax revenues spent on debt service				<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+		
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-		
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>
19. Property tax revenues spent on special assessments in the 2019 budget:		+		
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budg		+		
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+		
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+		
23. Law enforcement expenses - 2019 budget:		+		4,000
Law enforcement expenses - 2018 budget:		-		3,700
CPI adjustment	1.40%			<u>52</u>
Increased law enforcement expenses in 2019 budget:			+	248
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2019 budget:		+		
Fire protection expenses - 2018 budget:		-		
CPI adjustment	1.40%			<u>0</u>
Increased fire protection expense in 2019 budget:			+	0
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2019 budget:		+		
Emergency medical expenses - 2018 budget:		-		
CPI adjustment	1.40%			<u>0</u>
Increased emergency medical expenses in 2019 budget:			+	0
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments				<u>248</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Total Computed Tax Levy		<u>3,134</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.014	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss	
2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment		40
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		40

Exemption from Election Requirement Yes

Enter county name followed by "County":

Saline County

Enter year being budgeted (YYYY):

2019

CPI Percentage - 5 Year Average

1.40%

CPI Percentage - Preceding Year

1.40%

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2018 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:

	Statute	2018 *Expenditures*	2017 Ad Valorem Tax
General	12-101a	61,090	2,835

Fund name for all funds with a tax levy:

Total Ad Valorem Tax Levy Funds for 2018 Budgeted Year

2,835

Other (non-tax levy) fund names:

Special Highway	18,815
Sewer Utility	68,160

Single No Tax Levy Fund:

Total Expenditures for 2018 Budgeted Year

148,065

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2018 Budget, Budget Summary Page

	2016 Tax Rate (2017 Column)
General	4,342
0	
0	
0	
0	
0	
0	

Total

4,342

Total Tax Levied (2017 budget column)

2,696

Assessed Valuation (2017 budget column)

621,086

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's Budget Information

Total Assessed Valuation for 2018	620,763
New Improvements for 2018	2,300
Personal Property - 2018	9,416
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2018	
Personal Property - 2017	13,557
Expiration of Property Tax Abatements	
Gross earnings (intangible) tax estimate for 2019	
Neighborhood Revitalization	

Actual Tax Rates for the 2018 Budget:

<u>Fund</u>	<u>Rate</u>
General	4.546
0	
0	
0	
0	
0	
0	
Total	4.546

Final Assessed Valuation from the November 1, 2017 Abstract 623,701

From the County Treasurer's Budget Information - Budget Year Estimates

Motor Vehicle Tax Estimate	800
Recreational Vehicle Tax Estimate	21
16/20 M Vehicle Tax Estimate	
Commercial Vehicle Tax Estimate	
Watercraft Tax Estimate	3
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2016 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 3.0%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)

2019 State Distribution for Kansas Gas Tax	3,360
2019 County Transfers for Gas***	350
Adjusted 2018 State Distribution for Kansas Gas Tax	3,350
Adjusted 2018 County Transfers for Gas***	350

Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2017 Budget Certificate Page

Funds	2017 Expenditure Amounts Budget Authority
General	31,306
0	
0	
0	
0	
0	
0	
Special Highway	16,513
Sewer Utility	69,905
0	
0	
0	
0	
0	

Note: If the 2017 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

...page. Also, provide the location where as the budget can be reviewed. Please
input information in the green areas.

Official Name: Mack Villalpando

Official Title: Major

Date: August 28, 2018

Time: 7:00 P.M.

Location: City Building

Available at: City Building

Must be at least 10 days between date published and hearing held.

Latest date for notice to be published in your newspaper: August 18, 2018

February
March
April
May
June
July
August
September
October
November
December

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

August

J8

August 18, 2018

8

18

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019					
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft	
General	2,835	800	21	0	0	3	
TOTAL	2,835	800	21	0	0	3	

County Treas Motor Vehicle Estimate

800

County Treas Recreational Vehicle Estimate

21

County Treas 16/20M Vehicle Estimate

0

County Treas Commercial Vehicle Tax Estimate

○

County Treas Watercraft Tax Estimate

3

Motor Vehicle Factor

0.28219

Recreational Vehicle Factor

0.00741

16/20 Vehicle Factor

0.00000

Commercial Vehicle Factor	0.00000
---------------------------	---------

0.00000

Watercraft Factor

0.00106

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Page No. 5

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

New Cambria

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	15,572	21,895	20,416
Receipts:			
Ad Valorem Tax	2,632	2,835	xxxxxxxxxxxxxxxxxx
Delinquent Tax	464	475	480
Motor Vehicle Tax	657	700	800
Recreational Vehicle Tax	19		21
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			3
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	1,198	1,200	1,240
Local Sales Tax	13,031	14,500	15,000
Franchise Tax	3,424	4,120	4,245
Animal Registration	30	50	55
Court Fees	305	310	320
Rent	2,021	2,275	2,345
Gain on Investments	4,278	980	1,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,164	2,200	2,275
Does miscellaneous exceed 10% of Total R			
Total Receipts	30,223	29,645	27,784
Resources Available:	45,795	51,540	48,200
Expenditures:			
Office	2,847	3,000	3
Legal and Professional	3,145	3,300	90
Labor	7,550	7,780	8,015
Street Lights	2,025	2,085	2,147
Utilities and Phone	2,889	2,975	3,065
Insurance and Bonds	600	620	640
Repairs and Maintenance	2,021	2,080	2,145
Trash and Sewer	3,478	3,580	3,690
Court Labor	975	1,004	1,100
Sheriff	1,100	1,200	2,900
Capital Improvements	10,120	3,000	1,934
Less Reimbursements	-13,000	0	0
Cash Forward (2019 column)			25,000
Miscellaneous	150	500	515
Does miscellaneous exceed 10% of Total E			
Total Expenditures	23,900	31,124	51,244
Unencumbered Cash Balance Dec 31	21,895	20,416	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	31,306	61,090	51,244
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			51,244
Tax Required			3,044
Delinquent Comp Rate: 3.0%			90
Amount of 2018 Ad Valorem Tax			3,134

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	12,985	12,654	11,854
Receipts:			
State of Kansas Gas Tax	3,332	3,350	3,360
County Transfers Gas	439	350	350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,771	3,700	3,710
Resources Available:	16,756	16,354	15,564
Expenditures:			
Street Repair and Maint	4,102	4,500	15,564
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B:			
Total Expenditures	4,102	4,500	15,564
Unencumbered Cash Balance Dec 31	12,654	11,854	0
2017/2018/2019 Budget Authority Amount	16,513	18,815	15,564

Adopted Budget Sewer Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	53,451	54,481	55,774
Receipts:			
Charges to Customers	15,454	15,920	16,395
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	15,454	15,920	16,395
Resources Available:	68,905	70,401	72,169
Expenditures:			
Repairs and Maintenance	476	495	510
Labor	2,106	2,175	2,240
Utilities	3,503	3,610	3,720
Bond Principal	4,000	4,207	4,276
Bond Interest	4,339	4,140	4,071
Capital Outlay	0	0	25,000
Cash Forward (2019 column)			32,352
Miscellaneous			
Does miscellaneous exceed 10% of Total B:			
Total Expenditures	14,424	14,627	72,169
Unencumbered Cash Balance Dec 31	54,481	55,774	0
2017/2018/2019 Budget Authority Amount	69,905	68,160	72,169

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	12,985	12,654	11,854
Receipts:			
State of Kansas Gas Tax	3,332	3,350	3,360
County Transfers Gas	439	350	350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,771	3,700	3,710
Resources Available:	16,756	16,354	15,564
Expenditures:			
Street Repair and Maint	4,102	4,500	15,564
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,102	4,500	15,564
Unencumbered Cash Balance Dec 31	12,654	11,854	0
2017/2018/2019 Budget Authority Amount	16,513	18,815	15,564

Adopted Budget Sewer Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	53,451	54,481	55,774
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Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
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Unencumbered Cash Balance Dec 31	54,481	55,774	0
2017/2018/2019 Budget Authority Amount	69,905	68,160	72,169

CPA Summary

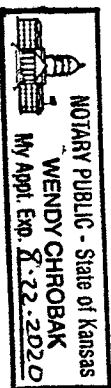
I Kim Norwood being duly sworn declare that I am Major Accounts Coordinator of THE SALINA JOURNAL, a daily newspaper published at Salina, Saline County, Kansas, and of general circulation in said county,

which newspaper has been admitted to the mails as second class matter in said county, and continuously and uninterruptedly published for five consecutive years prior to first publication of attached notice, and that the City of New Cambria-Notice of Budget has been correctly published in the entire issues of said newspaper on August 18, 2018.

Subscribed and sworn to before me, this

22nd day of August A.D. 20 18

Notary Public

Printer's Fee \$ 542.30

(Published in the Salina Journal 8-18-18) NOTICE OF BUDGET HEARING

The governing body of New Canaan

will meet on August 28, 2018 at 7:00 P.M. at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Building and will be available at the hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget for 2019	Estimate Tax Rate*
General	Expenditures 23,900	Expenditures 31,124	Budget Authority for Expenditures 51,244	Amount of 2018 Ad Valorem Tax 3.134
Ded. Service	Tax Rate* 4.342	Tax Rate* 4.546		5.049
Special Highway	4,102	4,500	15,564	
Sewer Utility	14,424	14,627	72,169	
Total	42,426	50,251	138,977	3.134
User Transfers	0	0	0	5.049
Net Expenditure	42,426	50,251	138,977	
Total Tax Levied	2,696	2,835	xxxxxxxxxxxxxx	
Assessed Valuation	621,086	623,701	620,763	
Outstanding Indebtedness:				
January 1,	2016	2017	2018	
G.O. Bonds	137,400	133,518	129,509	
Revenue Bonds	0	0	0	
Other	0	0	0	
Lease Purchase Principal	0	0	0	
Total	137,400	133,518	129,509	

*Tax rates are expressed in mills

Mack Vialapente
City Official Title: Mayor

NOTICE OF BUDGET HEARING

The governing body of

New Cambria

will meet on August 28, 2018 at 7:00 P.M. at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	23,900	4.342	31,124	4.546	51,244	3,134	5.049
Debt Service							
Special Highway	4,102		4,500		15,564		
Sewer Utility	14,424		14,627		72,169		
Totals	42,426	4.342	50,251	4.546	138,977	3,134	5.049
Less: Transfers	0		0		0		
Net Expenditure	42,426		50,251		138,977		
Total Tax Levied	2,696		2,835		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	621,086		623,701		620,763		

Outstanding Indebtedness,

January 1,	2016	2017	2018
G.O. Bonds	137,400	133,518	129,509
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	137,400	133,518	129,509

*Tax rates are expressed in mills

Mack Villalpando

City Official Title: Major